

Author: Smyth Analyst: Matthew Cooling Bill Number: AB 233Related Bills: See Prior Analysis Telephone: 845-5983 Amended Date: May 4, 2009Attorney: Patrick Kusiak Sponsor: _____**SUBJECT:** Pet Adoption Costs Deduction

_____ ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.

_____ TECHNICAL BILL – No program or fiscal changes to existing program.

_____ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.

_____ TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is _____.

_____ MINOR AMENDMENT – Remainder of previous analysis of the bill as amended

X April 13, 2009, still applies.

_____ MINOR AMENDMENT – No change in approved position of _____.
See Comments below

X OTHER – See comments below.

COMMENTS:

This bill would allow taxpayers a miscellaneous itemized deduction, up to \$100 per taxable year, for the qualified costs paid or incurred during the taxable year for the adoption of pets from a qualified animal rescue organization.

The April 22, 2009, amendments made technical changes that resolved the department's technical consideration as discussed in the analysis of the bill dated April 13, 2009. The amendments would not impact the department's programs or operations, or state income tax revenue.

Except for the technical consideration, the department's analysis of the bill as introduced April 13, 2009, still applies.

Board Position:

_____ S	_____ NA	_____ NP
_____ SA	_____ O	<u>X</u> NAR
_____ N	_____ OUA	_____ PENDING

Franchise Tax Board Staff

Date

Matthew Cooling

5/6/09